

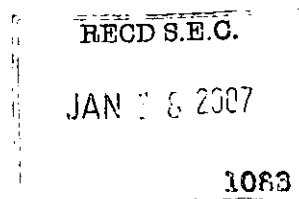


1-33257

American Stock Exchange
88 Trinity Place
New York, NY 10006-1872

January 18, 2007

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
100 F Street NE
Washington DC 20549



Dear Mr. Johnson:

This is to certify that on January 18, 2007, the American Stock Exchange, Inc. (the "Exchange") received from White River Capital, Inc (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Common Stock, no par value

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

PROCESSED

Sincerely,

Bryan Fischer
Managing Director
Listing Qualifications Department

JAN 19 2007

THOMSON
FINANCIAL

cc: Herbert Scholl